

**Virginia Department of Taxation  
Taxpayer Filing Election  
Opt Out Form**

VA FORM 8454T

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**General Information**

Previously, individual income tax returns preparers were required to be submitted to the Virginia Department of Taxation (TAX) using an electronic medium or, if submitted on paper, produced using software that generated a 2D barcode. House Bill 678, which was passed during the 2008 General Assembly session, modified this requirement to remove the option for paper filing with a 2D barcode. Therefore, effective for taxable years beginning on and after January 1, 2008 paid preparers who prepare 100 or more returns in a tax year must file all eligible returns electronically. If a return is not eligible for electronic filing, it may be filed on paper.

As a taxpayer receiving services from a tax preparer who is required by Virginia law to file all acceptable Virginia individual income tax returns electronically, you may elect to "Opt Out". That is, you may elect to not file your return electronically. Returns submitted electronically are processed faster and more accurately and at a lower cost.

If you elect to Opt Out, you are required to complete this form, which will be retained by your tax preparer. Completing and signing this form will indicate that you have elected to not file your return electronically.

Reason for election: \_\_\_\_\_

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Taxpayer's signature	Date	Preparer's or Firm's Name	
Spouse's signature (if filing joint)	Date	Tax Preparer's Signature	Date
Taxpayer's Name(s) <small>PLEASE PRINT</small>		Preparer's FEIN/PTIN/SSN	
Primary SSN	Spouse's SSN <i>(if filing joint)</i>		

**Instructions for Paid Tax Preparer**

Retain this form with your records for a period of three (3) years.